

House File 2299 - Introduced

HOUSE FILE _____
BY SANDS and PAULSEN

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to posting of local government budgets, certain
2 annual financial reports, and contract information on the
3 internet.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 5185HH 82
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1 1 Section 1. NEW SECTION. 24A.1 DEFINITIONS.
1 2 As used in this chapter:
1 3 1. "Contract" means an agreement between a political
1 4 subdivision and a person or entity involving the exchange or
1 5 payment of five thousand dollars or more. A contract shall
1 6 not include a contract that is a confidential record pursuant
1 7 to section 22.7.
1 8 2. "Expenditure" means a payment made by a political
1 9 subdivision to any person or entity of five thousand dollars
1 10 or more or multiple related payments to a person or entity
1 11 totaling five thousand dollars or more.
1 12 3. "Political subdivision" means a municipality required
1 13 to adopt and certify a budget under chapter 24 or a political
1 14 subdivision required to certify a budget under section 24.17.
1 15 "Political subdivision" includes but is not limited to
1 16 counties, cities, school districts, area hospitals, townships,
1 17 and regional transit districts.
1 18 Sec. 2. NEW SECTION. 24A.2 ANNUAL REPORT ON CONTRACTS ==
1 19 INTERNET POSTING.
1 20 1. On or before June 30 of each fiscal year, a political
1 21 subdivision shall prepare an annual report of all contracts
1 22 entered into or in effect during that fiscal year. The report
1 23 shall be on a form prepared by the department of management
1 24 and shall include all of the following:
1 25 a. Names of all parties to the contract.
1 26 b. Date the contract was executed.
1 27 c. Amounts of all expenditures made in connection with the
1 28 contract.
1 29 d. Description of the contents and general nature of the
1 30 contract.
1 31 2. A political subdivision shall post a report of all
1 32 contracts on the political subdivision's web site, if one is
1 33 available, or on the government web site of the county where
1 34 the political subdivision is located in all other cases.
1 35 3. The department of management shall establish a uniform
2 1 format that permits political subdivisions to produce and
2 2 report contract data required under subsection 1. A political
2 3 subdivision shall submit its contract report for the previous
2 4 fiscal year to the department of management on or before
2 5 August 1 of each year. The department of management shall
2 6 post each contract report received on the department's web
2 7 site created under section 24A.5, or shall place an electronic
2 8 link on the department's web site to each contract report
2 9 posted on the political subdivision web site or county web
2 10 site.
2 11 4. Annual contract reports shall remain available to the
2 12 public on the political subdivision's web site, or county web
2 13 site, and the department of management's web site for a period
2 14 of ten years.
2 15 Sec. 3. NEW SECTION. 24A.3 ANNUAL FINANCIAL REPORT ==
2 16 INTERNET POSTING.
2 17 1. Annual financial reports or statements required by law
2 18 to be prepared by a political subdivision including but not
2 19 limited to annual financial reports under section 331.403,

2 20 annual reports under section 384.22, annual statements under
2 21 359.23, and financial reports under section 279.63, shall be
2 22 posted by the political subdivision on the political
2 23 subdivision's web site, if one is available, or on the
2 24 government web site of the county where the political
2 25 subdivision is located in all other cases. Each report or
2 26 statement shall be posted no later than ten days after the
2 27 date the report or statement is required to be completed.
2 28 2. Each report or statement posted pursuant to subsection
2 29 1 shall also be submitted to the department of management.
2 30 The department of management shall post each report or
2 31 statement on the department's web site, created under section
2 32 24A.5, or shall place an electronic link on the department's
2 33 web site to each report or statement posted on the political
2 34 subdivision web site or county web site.
2 35 3. Reports shall remain available to the public on the
3 1 political subdivision's web site, or county web site, and the
3 2 department of management's web site for a period of ten years.
3 3 Sec. 4. NEW SECTION. 24A.4 LOCAL BUDGETS == INTERNET
3 4 POSTING.
3 5 1. Following certification of a local budget to the county
3 6 auditor under section 24.17, each political subdivision shall
3 7 post its budget on the political subdivision's web site, if
3 8 one is available, or on the government web site of the county
3 9 where the political subdivision is located in all other cases.
3 10 2. The department of management shall post each political
3 11 subdivision budget on the department's web site, created under
3 12 section 24A.5, or shall place an electronic link on the
3 13 department's web site to each budget posted on the political
3 14 subdivision web site or county web site.
3 15 3. Budgets shall remain available to the public on the
3 16 political subdivision's web site, or county web site, and the
3 17 department of management's web site for a period of ten years.
3 18 Sec. 5. NEW SECTION. 24A.5 DEPARTMENT OF MANAGEMENT
3 19 DUTIES.
3 20 1. The department of management shall create and maintain
3 21 a web site that is searchable and accessible to the general
3 22 public without paying a fee. The web site shall contain all
3 23 the information required to be posted by the department under
3 24 this chapter.
3 25 2. The department of management shall adopt rules deemed
3 26 necessary for the administration of this chapter in accordance
3 27 with chapter 17A.
3 28 Sec. 6. Section 331.401, subsection 1, Code Supplement
3 29 2007, is amended by adding the following new paragraph:
3 30 NEW PARAGRAPH. rr. Comply with the requirements of
3 31 chapter 24A, and assist other political subdivisions within
3 32 the county in complying with the web site posting requirements
3 33 of chapter 24A.
3 34 Sec. 7. Section 331.504, Code 2007, is amended by adding
3 35 the following new subsection:
4 1 NEW SUBSECTION. 9. Maintain county web site postings
4 2 pursuant to chapter 24A and assist the board in meeting the
4 3 web site posting requirements of chapter 24A.
4 4 Sec. 8. IMPLEMENTATION OF ACT. Section 25B.2, subsection
4 5 3, Code 2007, shall not apply to this Act.
4 6 EXPLANATION
4 7 This bill creates new Code chapter 24A to require a
4 8 political subdivision, as defined in the bill, to post certain
4 9 financial documents on the internet and to require the
4 10 department of management to also post or provide a link to
4 11 those documents on the internet.
4 12 The bill requires a political subdivision to prepare an
4 13 annual report of all contracts entered into or in effect
4 14 during the previous fiscal year. The bill provides that each
4 15 annual contract report must be posted on the political
4 16 subdivision's web site and shall be submitted to the
4 17 department of management. The bill directs the department of
4 18 management to post each annual contract report on a web site
4 19 created to display political subdivision information required
4 20 under new Code chapter 24A. The bill provides that the web
4 21 site created by the department of management must be
4 22 searchable and available to the public without a paying fee.
4 23 The bill also requires a political subdivision that is
4 24 required by law to prepare an annual financial statement or
4 25 report to post the report or statement on the political
4 26 subdivision's web site and submit the report or statement to
4 27 the department of management for posting on the department's
4 28 political subdivision information web site.
4 29 The bill requires a political subdivision to post its local
4 30 budgets on the political subdivision's web site following

4 31 certification of the budget to the county auditor. The bill
4 32 also directs the department of management to post each
4 33 political subdivision's budget on the department's political
4 34 subdivision information web site.
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